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Our Case No. 9281-3489

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato et al.)
Serial No. To Be Assigned)
Filing Date: Herewith)
For Substrate Having Magnetoresistive Element)

PRELIMINARY AMENDMENT

Assistant Commissioner for Patents
Washington, D.C. 20231

Dear Sir:

Prior to examination of the above-identified application, please amend the application as follows:

In the Specification

On page 27, line 22, delete "film" and substitute --layer--;

On page 50, line 3, delete "21" and substitute --22--;

In the Claims

1. (Amended) A substrate having magnetoresistive elements, comprising:
a lower shielding later formed on a substrate,
a lower gap layer formed on the lower shielding layer,
a plurality of magnetoresistive elements each having a multilayer film
exhibiting a magnetoresistive effect, [and]
electrode layers conducting to the multilayer film, and
a processing monitor element having the same structure as the
magnetoresistive elements, [these] the magnetoresistive and processing monitor
elements being arranged on the lower gap layer,

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